



NEWS RELEASE

**STATE BOARD
OF EQUALIZATION**

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FOR IMMEDIATE RELEASE

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**PARRISH ANNOUNCES TAX RELIEF FOR BUSINESS AND PROPERTY OWNERS
AFFECTED BY STORMS IN SOUTHERN CALIFORNIA**

Vice Chairman Claude Parrish of the California State Board of Equalization (BOE) announced today that emergency tax relief is available for taxpayers and fee payers directly affected by the recent severe storms, mudslides, debris flow and flooding in Southern California. Los Angeles and Ventura counties were declared federal disaster areas because of the severe weather. This emergency relief does not apply to the current Tax Amnesty Program.

Extension For Return Filings

Special relief in the form of a **one-month extension of time to file returns and pay taxes or fees** is available in all of the following BOE administered programs:

Sales and use taxes, gasoline tax, use fuel tax, alcoholic beverage taxes, cigarette and tobacco products taxes, jet fuel tax, diesel fuel tax, interstate user tax, timber yield tax, as well as the integrated waste management fee, California tire fee, childhood lead poisoning prevention fee, occupational lead poisoning prevention fee, underground storage tank maintenance fee, oil spill response, prevention and administration fees, energy resources surcharge, emergency telephone users surcharge, natural gas surcharge, marine invasive species fee (ballast water fee), covered electronic waste recycling fee, water rights fees and hazardous waste fees.

This relief is available to any taxpayer or fee payer who works or resides in Los Angeles or Ventura counties and who, as a result of the recent disasters, cannot timely file tax or fee returns or timely pay taxes or fees. The BOE may also extend the deadline for filings that were delayed by disruption of the normal activities of the United States Postal Service or private mail and freight companies. Taxpayers and fee payers must include with their returns, a statement signed under penalty of perjury, stating the cause for the late filing if requesting an extension for filing returns.

Relief of Interest and Penalties

Relief of interest and penalties may be provided for those persons who are unable to file their returns and pay taxes and fees due in a timely manner. This relief may be provided in the following programs:

Sales and use taxes, gasoline tax, use fuel tax, alcoholic beverage taxes, cigarette and tobacco products taxes, jet fuel tax, diesel fuel tax, interstate user tax, timber yield tax, insurance tax, as well as the integrated waste management fee, California tire fee, childhood lead poisoning prevention fee, occupational lead poisoning prevention fee, underground storage tank maintenance fee, oil spill response, prevention and administration fees, energy resources surcharge, emergency telephone users surcharge, natural gas surcharge, marine invasive species fees (ballast water fee), covered

electronic waste recycling fee, water rights fees and hazardous waste fees.

Taxpayers and fee payers must include with their returns, a statement signed under penalty of perjury, stating the cause for the late filing if requesting relief of interest and penalties.

Please note the relief program for interstate user tax under International Fuel Tax Agreement (IFTA) applies to California tax only. To waive interest and penalties for another jurisdiction, the Board of Equalization must receive written approval from the other jurisdiction. For information regarding IFTA, please call the Fuel Taxes Division at **916-322-9669** or **1-800-400-7115** and follow the prompts to Fuel Taxes.

Copies of BOE Tax Records Available

Business owners and fee payers needing to obtain copies of BOE tax records, and who were affected by the storms, will be able to receive replacements free of charge. To obtain copies of critically needed tax records on file with the BOE, including prior tax returns filed with the BOE, copies of audits, and permit application forms, please call us toll free at **1-800-400-7115**.

Property Tax Relief

If your taxable property in Los Angeles or Ventura county is damaged or destroyed by the storms in Southern California, you may be eligible for property tax relief. Applications for reduced assessments are available from and must be filed with the county assessor. For more information, please contact your county assessor's office.

For More Information and Forms

The BOE has several forms that may be of assistance. BOE 468, *Request for Extension*, and BOE 27, *Penalty and Interest Relief for Disaster Victims*, are both on the internet as fill-in forms. Copies of these forms may be downloaded by visiting our website at <http://www.boe.ca.gov/> or obtained by calling our toll free number **1-800-400-7115**. Please note that the extension of time to file returns and make payments and for relief of interest and penalty does not apply to the Tax Amnesty Program. For information about the Tax Amnesty Program, visit the website at www.taxes.ca.gov.

The five-member California State Board of Equalization is a publicly elected tax board, and is comprised of Betty T. Yee of San Francisco, Acting Member, First District; Bill Leonard of Sacramento/Ontario, Second District; Claude Parrish of Long Beach, Third District; Chair John Chiang of Los Angeles, Fourth District; and State Controller Steve Westly.

The Board collects nearly \$42 billion annually in taxes and fees supporting state and local government services. It acts as the appellate body for franchise and personal income tax appeals and also plays a significant role in the assessment and administration of property tax.

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